



Louisiana Legislative Auditor Audit Risk Alert

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AUDIT RISK ALERT # 21

DATE: October 2, 2019 (updated October 14, 2021)

SUBJECT: School board performance measures – 2019 (see [Audit Risk Alert No. 30](#) for 2020 procedures update)

The purpose of this audit risk alert is to notify the CPAs on the Louisiana Legislative Auditor's (LLA's) approved list that the Louisiana Department of Education (LDOE) document [Assurance Schedules Glossary FY 2018-19](#) has been posted to the LLA website. This document pertains to the performance measures schedules that are included in the audit reports of school boards and charter schools for the fiscal year ended June 30, 2019.

Since 2002, Louisiana Revised Statute 24:514 has required that schedules of performance and statistical data accompany the annual financial statements of local public school boards; and that the data be the subject of assurances provided as part of each school board's financial statement audit. This requirement also applies to charter schools that do not report their performance and statistical data with the audit report of a local school board.

In 2018, the number of schedules required to be included and tested in the agreed-upon procedures report was greatly reduced. While no changes have been made between 2018 and 2019, it may be helpful to summarize the changes that were made in 2018 that are carried forward to 2019:

- Prior schedules 1 and 6 (*General Fund Instructional and Support Expenditures and Certain Local Revenue Sources; and Class Size Characteristics*) remain in the agreed-upon procedures report. The content of these schedules is tested and reported upon by school board/charter school auditors in the school board performance measures agreed-upon procedures report.
- Prior schedules 2, 4 and 5 (*Education Levels of Public School Staff; Experience of Public Principals, Assistant Principals, and Full-Time Classroom Teachers; and Public School Staff Data: Average Salaries*) are no longer included in the agreed-upon procedures report. However, the **information** that was previously included in these schedules is still reported to DOE by the school boards/charter schools; and is tested and reported upon by school board/charter school auditors in the school board performance measures agreed-upon procedures report. As in 2018, the **information** in prior schedules 2 and 4 is tested and reported upon together.

- Prior schedules 3, 7, 8 and 9 (*Number and Type of Public Schools; Louisiana Educational Assessment Program (LEAP) – ELA & Math; Graduation Exit Examination (GEE), and LEAP Tests – Science and Social Studies*) are no longer included in the agreed-upon procedures report; and the information in the schedules is no longer subject to testing by school board/charter school auditors.

These are the documents in the *Louisiana Governmental Audit Guide* related to school board performance measures:

Audit Guide Module Title	Audit Guide Module Number
Special Reporting – School Board Performance Measures and Agreed-Upon Procedures Report	<u>300 – 1120</u>
Attachment to School Board and Charter School Audit Engagement Agreements: Agreed-Upon Procedures for Schedules of Performance and Statistical Data Required by Louisiana Revised Statute 24:514 I.	<u>600 – 1020</u>
Sample Attestation Report on Applying Agreed-Upon Procedures – School Board/Charter Schools Performance Measures	<u>600 – 1170</u>
School Board/Charter School Performance Measures Schedules	<u>600 – 1180</u>
Department of Education Assurances Schedules Glossary 2019	<u>600 – 1190</u>

Please share this information with your staff who perform school board and charter school audits.

If you have any questions about the updated school board performance measures, please contact Diane Allison at dallison@lla.la.gov or (225) 339-3812.